Exhibit 3

Page 1 1 UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK 2 CASE NO. 18-MD-2865 (LAK) 3 IN RE: 4 5 CUSTOMS AND TAX ADMINISTRATION OF THE KINGDOM OF DENMARK (SKATTEFORVALTNINGEN) TAX REFUND 6 SCHEME LITIGATION 7 This document relates to case nos. 19-cv-01783; 19-cv-01788; 19-cv-01794; 8 19-cv-01798; 19-cv-01918 9 10 11 12 CONFIDENTIAL 13 14 REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL 15 **EXAMINATION OF** 16 JOHN VAN MERKENSTEIJN 17 18 DATE: April 19, 2021 19 20 21 22 23 24 25 REPORTED BY: MICHAEL FRIEDMAN, CCR

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1	TRANSCRIPT of the videotaped deposition
2	of the witness, called for Oral Examination in the
3	above-captioned matter, said deposition being taken
4	by and before MICHAEL FRIEDMAN, a Notary Public and
5	Certified Court Reporter of the State of New Jersey,
6	via WEBEX, ALL PARTIES REMOTE, on April 19, 2021,
7	commencing at approximately 10:32 in the morning.
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1	there was a point in time where you had your
2	plans stop trading, I think you mentioned,
3	because of an article that came out.
4	Do you remember that?
5	A Yes.
6	Q All right. In this e-mail here,
7	Mr. Markowitz is sending a link to a Wall
8	Street Journal article on January 14th of
9	2015.
10	A Right.
11	Q And then it looks like you forward
12	that on to Michael Ben-Jacob.
13	A Anything I saw I would forward to
14	him.
15	Q Okay. And can you look at
16	Exhibit 2305 and see if you can identify that
17	as the article that was being circulated?
18	MR. WEINSTEIN: Mark this as 2305.
19	(Whereupon the above mentioned was
20	marked for Identification.)
21	A I don't remember.
22	Q Okay. Do you see it has the same
23	title as what Mr. Markowitz put in his
24	e-mail?
25	A Yes, I see that.

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1	CERTIFICATE
2	I, MICHAEL FRIEDMAN, a Certified Court
3	Reporter and Notary Public, qualified in and for
4	the State of New Jersey do hereby certify that
5	prior to the commencement of the examination JOHN
6	VAN MERKENSTEIJN was duly sworn by me to testify to
7	the truth the whole truth and nothing but the
8	truth.
9	I DO FURTHER CERTIFY that the foregoing
10	is a true and accurate transcript of the testimony
11	as taken stenographically by and before me at the
12	time, place and on the date hereinbefore set forth.
13	I DO FURTHER certify that I am neither a
14	relative of nor employee nor attorney nor counsel
15	for any of the parties to this action, and that I
16	am neither a relative nor employee of such attorney
17	or counsel, and that I am not financially
18	interested in the action.
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21	MFinan
22	MICHAEL FRIEDMAN, CCR of the
23	State of New Jersey
24	License No: 30X100228600
25	Date: April 20, 2021